

**AUDITED FINANCIAL STATEMENT
AND SUPPLEMENTARY INFORMATION**

MARSHALL COUNTY, KANSAS

December 31, 2017

Reese & Novelly, PA
Certified Public Accountants
Wamego, Kansas

Audited Financial Statement and Supplementary Information

Marshall County, Kansas

Year Ended December 31, 2017

Independent Auditor's Report.....	1
<u>Regulatory Basis Financial Statement</u>	
Summary Statement of Receipts, Expenditures and Unencumbered Cash.....	3
Notes to Financial Statement	7
<u>Regulatory – Required Supplementary Information (Regulatory Basis)</u>	
Schedule 1: Summary of Expenditures - Budget and Actual	17
Schedule 2: Schedules of Receipts and Expenditures - Budget and Actual:	
General Fund	19
Bond and Interest Fund.....	23
Special Purpose Funds:	
Road and Bridge	24
Health Nurse	25
Agency on Aging	26
Twin Valley Workshop.....	27
Pawnee Mental Health	28
Soil Conservation.....	29
Ambulance	30
Appraiser.....	31
Noxious Weed.....	32
Election	33
Extension.....	34
4-H Building	35
Landfill (Solid Waste).....	36
Employee Benefit Funds	
Employee Benefits	37
Unemployment.....	38
Kansas Public Employee's Retirement.....	39
Workmen's Compensation.....	40
Social Security	41
Fair Grounds & Building	42
Tort Liability.....	43
Historical.....	44
Recycling/Household Hazardous Waste.....	45
Summary of Non-budgeted Special Purpose Funds	46
Summary of Non-budgeted Special Purpose Funds – Capital & Equipment Reserves.....	48
Summary of Non-budgeted Special Purpose Funds – Grants.....	50
Fiduciary Type Funds (Non-budgeted).....	53

Schedule 3: Summary of Receipts and Disbursements – Agency Funds	54
--	----

Other Information

Schedule 4: Schedules of Receipts and Disbursements- Individual Agency Funds:

District Court	56
Sheriff's VIN Account.....	58
Law Library	59
County Attorney.....	60



REESE & NOVELLY, P.A.

Certified Public Accountants

Rick I. Reese, CPA
Nicholas J. Novelly, CPA
Carol E. McCullough, CPA

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Marshall County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marshall County, Kansas (Municipality), as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this included determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A of the financial statement, the financial statement is prepared by Marshall County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Marshall County, Kansas, as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Marshall County, Kansas, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of receipts and expenditures-individual agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other information reported in Schedule 4, as listed in the table of contents, is not part of the basic financial statement and is not required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

Reese & Novelly, P.A.

Wamego, Kansas
November 7, 2018

**FINANCIAL STATEMENT
AND NOTE DISCLOSURES**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 2,336,432	\$ 19	\$ 2,862,456	\$ 2,639,122	\$ 2,559,785	\$ 307,111	\$ 2,866,896
	33,593		2,453	26	36,020		36,020
Bond and Interest Funds:							
Bond and Interest							
Special Purpose:							
Road & Bridge	570,501		3,291,111	3,180,144	681,468	398,390	1,079,858
Health Nurse	214,948		384,813	482,797	116,964	3,145	120,109
Agency on Aging	100,955		223,963	146,847	178,071	1,460	179,531
Twin Valley Workshop	1,434		55,084	54,854	1,664		1,664
Pawnee Mental Health	1,852		80,604	80,687	1,769		1,769
Soil Conservation	846		25,617	25,780	683		683
Ambulance	42,635		399,189	366,061	75,763		75,763
Appraiser	36,022		167,715	190,882	12,855	13,428	26,283
Noxious Weed	54,491		57,696	78,782	33,405	3,424	36,829
Election	8,081		102,913	102,625	8,369	1,298	9,667
Extension	5,067		154,465	155,695	3,837		3,837
4-H Building	662		7,496	7,483	675		675
Landfill (Solid Waste)	272,558		494,401	338,401	428,558	27,672	456,230
Employee Benefits Funds:							
Employee Benefits	1,479,685		1,428,221	1,122,071	1,785,835	100,616	1,886,451
Unemployment	6,411		2,796	2,929	6,278	246	6,524
Kansas Public Employee's Retirement	208,287		342,996	272,453	278,830	24,454	303,284
Workmen's Compensation	25,379		65,901	61,729	29,551		29,551
Social Security	152,315		219,099	230,705	140,709	19,610	160,319
Fair Grounds & Building	5,149		26,589	28,145	3,593		3,593
Tort Liability	29,413		70,383	67,375	32,421		32,421
Historical	559		14,968	15,165	362		362

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Recycling/Household Hazardous Waste	48,091		71,214	69,609	49,696	6,368	56,064
Non-Budgeted Special Revenue Funds:							
Register of Deeds	29,264		16,936	13,046	33,154		33,154
Special Parks & Recreation	49,193		3,352		52,545		52,545
Special Alcohol	81,508		6,414	800	87,122		87,122
Prosecuting Attorney Training Fund	3,796		758	85	4,469		4,469
911 Specials	47,729			16,360	31,369	16,360	47,729
911 Local Fund	78,101		69,651	42,776	104,976	7,602	112,578
Special Road & Bridge	419,856		1,022,400	314,441	1,127,815		1,127,815
Road & Bridge Sales Tax	272		471	743	-		-
Tourism Promotion & Bed Tax	6,108		998		7,106		7,106
Special Law Enforcement Fund	4,314		928		5,242		5,242
Agency on Aging Speical Fund	55,615		9,367	1,542	63,440		63,440
Special County Attorney Fund	18,852		10,556	6,482	22,926		22,926
Motor Vehicle Operating Fund	6,637		145,907	125,775	26,769	7,558	34,327
Capital & Equipment Reserves:							
Emergency Management Capital	25,000		10,000		35,000		35,000
Buildings	16				16		16
Health Department Building Fund	135,255		11,000	6,551	139,704		139,704
Health Capital Outlay	57,058				57,058		57,058
Community College	3				3		3
Appraisers Capital Outlay	24,057		10,000		34,057		34,057
Election Equipment Reserve	34,673			1,200	33,473		33,473
Noxious Weed Outlay	69,885		10,000		79,885		79,885
Equipment Reserve	54,434			1,456	52,978		52,978
Machinery	179,722		235,000	116,000	298,722	116,000	414,722
Sheriff Capital Outlay	153,273		195,390	186,266	162,397	71,416	233,813

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Grants:							
Emergency Management Grant Fund	38,731		5,816	23,234	21,313		21,313
Medical Reserve Corp Grant	5,160				5,160		5,160
Safe Kids Grant	1,533			90	1,443		1,443
Maternal Child Health	5,932		15,076	14,738	6,270		6,270
Immunizations	1,158		1,304	1,462	1,000		1,000
Path Grant	1,204				1,204		1,204
KDOT (OAA) Grant	58,538		97,066	143,049	12,555	3,574	16,129
Title IIIC Nutrition	13,098		282,715	277,702	18,111	10,618	28,729
State Formula Grant	2,119		7,000	5,899	3,220		3,220
Breast Feeding Grant	6,740		29,255	27,610	8,385	1,107	9,492
Nurse Bioterrorism	6,322		15,544	13,708	8,158	26	8,184
EBOLA Grant	607		3,220	2,890	937		937
Federal Land Management			16,039	16,039	-		-
TOTAL SPECIAL PURPOSE	4,941,104	-	9,919,397	8,441,163	6,419,338	834,372	7,253,710
Fiduciary Type Funds:							
Expendable Trust Funds:							
Aging - Bertha Shum (KDOT)	91,048		816		91,864		91,864
Nonexpendable Trust Funds:							
Aging - Elsie Borek Fund (KDOT)	30,107				30,107		30,107
TOTAL FIDUCIARY TYPE FUNDS	121,155	-	816	-	121,971	-	121,971
TOTAL REPORTING ENTITY	\$ 7,432,284	\$ 19	\$ 12,785,122	\$ 11,080,311	\$ 9,137,114	\$ 1,141,483	\$ 10,278,597

The notes to the financial statement are an integral part of this statement.

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

Composition of Cash:

Checking accounts	\$ 20,160,462
Certificates of deposit	5,668,343
Savings	13,013
Cash drawers	1,000
Clerk of the District Court	177,126
Law Library	25,417
Sheriff - VIN	721
County Attorney	4,078
Inmate Fund	7,064
Less outstanding warrants	<u>(190,409)</u>

TOTAL CASH

25,866,815

Agency Funds per Schedule 3

(15,588,218)

TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)

\$ 10,278,597

The notes to the financial statement are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Marshall County, Kansas (Municipality) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the Municipality (the primary government) and does not include the financial data of any related municipal entities. The accounting policies of the Municipality conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

1. Regulatory Basis Fund Types: The accounts of the Municipality are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash, liabilities, fund balance, receipts, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statement in this report, into generic regulatory basis fund types and broad fund categories as follows:

Governmental Funds

The General Fund is the chief operating fund of the Municipality. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds are used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of long-term debt.

Capital Projects Funds are used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Funds

Business Funds are funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Fiduciary Funds

Trust Funds are used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds are used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

2. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America:

The *KMAAG* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The Municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the *KMAAG* regulatory basis of accounting.

3. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1.
- b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
- c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund; Municipality policy requires such transfers to be approved by the County Commissioners. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds:

Register of Deeds; Special Parks & Recreation; Special Alcohol; Prosecuting Attorney Training Fund; 911 Specials; 911 Local Fund; Special Road & Bridge; Road & Bridge Sales Tax; Tourism Promotion & Bed Tax; Special Law Enforcement Fund; Agency on Aging Special Fund; Special County Attorney Fund; Motor Vehicle Operating Fund

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

4. Special Assessments: Projects financed in part by special assessments are financed through general obligation bonds of the Municipality and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the bond and interest fund.
5. Cash and Investments: The Municipality uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.
6. Property Taxes: In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for regulatory receipt recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

7. Reimbursements: The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Amendments to Legal Budgets: There were no amendments to the budget during 2017

K.S.A. 20-349 requires that the financial affairs of the district court in each county be subject to audit pursuant to the provisions of K.S.A. 1978 Supp. 75-1122. Additionally, the Law Library is required to be audited as part of the County audit. Both the District Court and Law Library's financial activity is reported in Schedule 4.

NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2017, the Municipality's investments consisted of short-term certificates of deposit.

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices. The Municipality had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

Concentration of credit risk: State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Municipality had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2017.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

At December 31, 2017, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$25,866,815 and the bank balance was \$26,060,410. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, \$3,122,021 was covered by federal depository insurance and the remaining \$22,938,389 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE D - LONG TERM DEBT

The following is a summary of debt transactions of the Municipality for the year ended December 31, 2017. See Notes K and L for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	\$ 218,000	\$	\$ 8,000	\$ 210,000
Capital Leases	61,972	28,425	19,507	70,890
Total	<u>\$ 279,972</u>	<u>\$ 28,425</u>	<u>\$ 27,507</u>	<u>\$ 280,890</u>

Total interest expense for the year was \$12,558.

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the Municipality to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November, 2016	\$ 167,401,029
3% Debt Limit	5,022,031
Total Outstanding General Obligation Debt	<u>210,000</u>
General Obligation Debt Margin	<u>\$ 4,812,031</u>

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

NOTE E — DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description: Marshall County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 from the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Marshall County, Kansas were \$267,807 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, Marshall County, Kansas's proportionate share of the collective net pension liability reported by KPERS was \$2,551,324. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The Municipality's proportion of the net pension liability was based on the ratio of the Municipality's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

NOTE F — OTHER POST EMPLOYMENT BENEFIT

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE G — COMPENSATED ABSENCES

The Municipality provides certain vacation time benefits, i.e., paid time off, to full-time employees based upon length of service with the Municipality. Unused vacation time up to a maximum of 320 hours (varies based upon length of service) is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

Per the Municipality's policy at December 31, 2017, the Municipality's liability for unused vacation was approximately \$207,694.

NOTE H — COMMITMENTS AND CONTINGENCIES

Risk Management: The Municipality is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Municipality manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the Municipality is a party as a result of matters and complaints arising in the ordinary course of Municipality activities. The Municipality's management and legal counsel anticipate that the potential claims against the Municipality not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the Municipality.

Solid Waste Landfill Post-closure Care Costs: The Municipality closed its solid waste facility and received approval. Any liability for post-closure care costs associated with the landfill has not been determined. The Municipality incurs costs annually to monitor the closed facility.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

NOTE I — TRANSFERS

Operating transfers were as follows:

FROM	TO	Statutory Authority	Amount
General Fund	Sheriff Capital Outlay	K.S.A. 19-120	\$ 150,000
General Fund	Emergency Management Capital	K.S.A. 19-120	10,000
Motor Vehicle	General Fund	K.S.A. 8-145	11,334*
Appraiser	Appraisers Capital Outlay	Commission	10,000
Noxious Weed	Noxious Weed Outlay	K.S.A. 2-1318	10,000
Road & Bridge	Special Road & Bridge	K.S.A. 68-141g	300,000
Road & Bridge	Machinery	K.S.A. 68-141g	200,000
			<u>\$ 691,334</u>

*Transfers from Agency Funds

NOTE J — MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

In preparing this financial statement, the Municipality has evaluated events and transactions for potential recognition or disclosure through November 7, 2018, the date the financial statement was available to be issued.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

NOTE K - SCHEDULE OF LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2017

	Interest Rate	Date Issued	Original Amount	Date of Final Maturity	Outstanding January 1, 2017	Issued	Retired	Net Change	Outstanding December 31, 2017	Interest Paid
GENERAL OBLIGATION BONDS										
2002B Sewer Project	4.75%	3/4/2002	\$ 322,300	3/4/2041	\$ 218,000	\$ -	\$ 8,000	\$ (8,000)	\$ 210,000	\$ 10,355
TOTAL GENERAL OBLIGATION BONDS			<u>322,300</u>		<u>218,000</u>	<u>-</u>	<u>8,000</u>	<u>(8,000)</u>	<u>210,000</u>	<u>10,355</u>
CAPITAL LEASE AGREEMENTS										
2012 Dodge Charger	3.49%	2/7/2012	26,633	1/20/2017	464		464	(464)	-	1
2015 Dodge Ram	2.49%	6/22/2015	24,004	6/20/2020	17,108		4,877	(4,877)	12,231	373
2016 Dodge Pickup (2)	3.24%	2/22/2016	52,619	2/15/2021	44,400		10,118	(10,118)	34,282	1,288
2017 Dodge Ram	2.97%	4/10/2017	28,425	3/15/2022		28,425	4,048	24,377	24,377	541
TOTAL CAPITAL LEASES			<u>131,681</u>		<u>61,972</u>	<u>28,425</u>	<u>19,507</u>	<u>8,918</u>	<u>70,890</u>	<u>2,203</u>
TOTAL INDEBTEDNESS			<u>\$ 453,981</u>		<u>\$ 279,972</u>	<u>\$ 28,425</u>	<u>\$ 27,507</u>	<u>\$ 918</u>	<u>\$ 280,890</u>	<u>\$ 12,558</u>

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2017

NOTE L: SCHEDULE OF MATURITY OF LONG TERM DEBT

The current maturities of long term debt and interest for the next five years and in five year increments through maturity as follows:

	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2037	2038-2042	Total
PRINCIPAL										
General obligation bonds	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 44,000	\$ 45,000	\$ 45,000	\$ 36,000	\$ 210,000
Capital leases payable	20,767	21,401	19,335	7,866	1,521					70,890
TOTAL PRINCIPAL	28,767	29,401	27,335	15,866	9,521	44,000	45,000	45,000	36,000	280,890
INTEREST										
General obligation bonds	9,975	9,595	9,215	8,835	8,455	36,290	25,650	14,963	4,275	127,253
Capital leases payable	1,872	1,237	600	151	8					3,868
TOTAL INTEREST	11,847	10,832	9,815	8,986	8,463	36,290	25,650	14,963	4,275	131,121
TOTAL PRINCIPAL AND INTEREST	\$ 40,614	\$ 40,233	\$ 37,150	\$ 24,852	\$ 17,984	\$ 80,290	\$ 70,650	\$ 59,963	\$ 40,275	\$ 412,011

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
BUDGETED FUNDS ONLY (SCHEDULE 1)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Certified Budget (As Amended)	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Governmental Type Funds:					
General	\$ 3,684,853	\$	\$ 3,684,853	\$ 2,639,122	\$ 1,045,731
Bond and Interest Funds:					
Bond and Interest	18,067		18,067	26	18,041
Special Purpose:					
Road and Bridge	3,427,080		3,427,080	3,180,144	246,936
Health Nurse	541,592		541,592	482,797	58,795
Agency on Aging	287,723		287,723	146,847	140,876
Twin Valley Workshop	55,611		55,611	54,854	757
Pawnee Mental Health	81,633		81,633	80,687	946
Soil Conservation	25,790		25,790	25,780	10
Ambulance	403,972		403,972	366,061	37,911
Appraiser	192,039		192,039	190,882	1,157
Noxious Weed	96,051		96,051	78,782	17,269
Election	111,593		111,593	102,625	8,968
Extension	156,718		156,718	155,695	1,023
4-H Building	7,483		7,483	7,483	
Landfill (Solid Waste)	579,733		579,733	338,401	241,332

See independent auditor's report.

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
BUDGETED FUNDS ONLY (SCHEDULE 1)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Certified Budget (As Amended)	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Employee Benefits Funds:					
Employee Benefits	1,965,748		1,965,748	1,122,071	843,677
Unemployment	6,031		6,031	2,929	3,102
Kansas Public Employee's Retirement	428,523		428,523	272,453	156,070
Workmen's Compensation	80,772		80,772	61,729	19,043
Social Security	297,396		297,396	230,705	66,691
Fair Grounds & Building	29,897		29,897	28,145	1,752
Tort Liability	75,634		75,634	67,375	8,259
Historical	15,166		15,166	15,165	1
Recycling/Household Hazardous Waste	69,896		69,896	69,609	287

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Receipts:			
Ad valorem tax	\$ 2,301,589	\$ 2,286,384	\$ (15,205)
Delinquent tax		31,189	31,189
In lieu of taxes		1,590	1,590
Local alcohol liquor tax	3,600	3,353	(247)
Motor vehicle tax	162,227	156,985	(5,242)
Redemptions	5,000	13,958	8,958
Local ad valorem tax reduction	317		(317)
16/20M vehicle tax	26,010	21,772	(4,238)
Recreation vehicle tax	2,653	2,806	153
Miscellaneous tax revenue	18,883	23,792	4,909
Licenses, permits, and fees	83,300	123,302	40,002
Use of money and property	50,000	90,017	40,017
Reimbursements and grants	15,000	47,745	32,745
Miscellaneous	5,000	48,229	43,229
Operating transfers		11,334	11,334
TOTAL CASH RECEIPTS	2,673,579	2,862,456	188,877
Expenditures:			
County Commission:			
Personnel services	73,050	50,535	22,515
Contractual services and other charges	57,500	55,697	1,803
Materials and supplies	3,300	16,945	(13,645)
Capital outlay	120,250	18,318	101,932
TOTAL COUNTY COMMISSION	254,100	141,495	112,605
County Clerk:			
Personnel services	156,100	150,345	5,755
Contractual services and other charges	16,000	3,896	12,104
Materials and supplies	5,000	2,433	2,567
Capital outlay	2,500		2,500
TOTAL COUNTY CLERK	179,600	156,674	22,926

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
County Treasurer:			
Personnel services	108,460	105,559	2,901
Contractual services and other charges	10,800	8,942	1,858
Materials and supplies	4,000	4,894	(894)
Capital outlay	2,000		2,000
TOTAL COUNTY TREASURER	125,260	119,395	5,865
Building and Equipment:			
Contractual services and other charges	390,000	110,782	279,218
TOTAL BUILDING AND EQUIPMENT	390,000	110,782	279,218
County Attorney:			
Personnel services	160,450	156,212	4,238
Contractual services and other charges	25,200	26,153	(953)
Materials and supplies	4,500	4,465	35
Capital outlay	1,500		1,500
TOTAL COUNTY ATTORNEY	191,650	186,830	4,820
Register of Deeds:			
Personnel services	93,368	91,015	2,353
Contractual services and other charges	6,470	5,342	1,128
Materials and supplies	1,170	1,671	(501)
Capital outlay	1,200	1,328	(128)
TOTAL REGISTER OF DEEDS	102,208	99,356	2,852
Sheriff:			
Personnel services	891,864	899,830	(7,966)
Contractual services and other charges	174,500	147,404	27,096
Materials and supplies	191,500	125,060	66,440
Capital outlay	88,000	12,924	75,076
TOTAL SHERIFF	1,345,864	1,185,218	160,646

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Clerk of the District Court:			
Contractual services and other charges	112,480	107,768	4,712
Materials and supplies	6,100	7,842	(1,742)
Capital outlay	5,000	1,434	3,566
TOTAL CLERK OF THE DISTRICT COURT	123,580	117,044	6,536
County General:			
Contractual services and other charges	175,000	98,587	76,413
Materials and supplies	20,000	6,546	13,454
Capital outlay	424,000	2,305	421,695
TOTAL COUNTY GENERAL	619,000	107,438	511,562
Local Emergency Management:			
Personnel services	62,816	68,157	(5,341)
Contractual services and other charges	12,490	8,072	4,418
Materials and supplies	18,250	3,009	15,241
Capital outlay	3,000		3,000
TOTAL LOCAL EMERGENCY	96,556	79,238	17,318
District Coroner:			
Personnel services	4,000	4,000	-
Contractual services and other charges	32,000	12,474	19,526
TOTAL DISTRICT CORONER	36,000	16,474	19,526
Custodial:			
Personnel services	37,620	33,359	4,261
Materials and supplies	9,150	5,585	3,565
TOTAL CUSTODIAL	46,770	38,944	7,826
Technology:			
Contractual services and other charges	80,000	64,609	15,391
TOTAL TECHNOLOGY	80,000	64,609	15,391

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Juvenile Detention:			
Contractual services and other charges	30,000	9,778	20,222
TOTAL JUVENILE DETENTION	30,000	9,778	20,222
Appropriations:			
Kansas National Guard	1,934	1,934	-
Economic Development	5,000	4,225	775
Soil Conservation	10,000	10,000	-
RSVP	15,000	15,000	-
Big Lakes Regional Council	5,000	2,674	2,326
TOTAL APPROPRIATIONS	36,934	33,833	3,101
Neighborhood Revitalization Rebate	27,331	12,014	15,317
Transfers out		160,000	(160,000)
TOTAL EXPENDITURES	3,684,853	2,639,122	1,045,731
RECEIPTS OVER (UNDER) EXPENDITURES	(1,011,274)	223,334	
Beginning Unencumbered Cash Balance	1,011,274	2,336,432	
Adjustment to unencumbered cash for prior year cancelled encumbrances		19	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 2,559,785	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - BOND AND INTEREST
BOND AND INTEREST FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,226	\$ 2,154	\$ (72)
In lieu of tax	1	2	1
Motor vehicle tax	205	210	5
Redemptions		23	23
16/20M vehicle tax	33	38	5
Recreation vehicle tax	3	4	1
Miscellaneous tax revenue	19	22	3
TOTAL CASH RECEIPTS	2,487	2,453	(34)
Expenditures:			
Material and supplies	18,000		18,000
Neighborhood revitalization rebate	67	26	41
TOTAL EXPENDITURES	18,067	26	18,041
RECEIPTS OVER (UNDER) EXPENDITURES	(15,580)	2,427	
Beginning Unencumbered Cash Balance	15,580	33,593	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 36,020	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - ROAD AND BRIDGE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,462,308	\$ 2,446,065	\$ (16,243)
Delinquent tax		219	219
In lieu of tax	1,000	1,701	701
Motor vehicle tax	172,538	171,130	(1,408)
Redemptions		14,723	14,723
City and county highway fund	425,000	532,651	107,651
16/20M vehicle tax	27,663	25,935	(1,728)
Recreation vehicle tax	2,821	3,030	209
Miscellaneous tax revenue	15,842	18,544	2,702
Reimbursements and grants	50,000	49,664	(336)
Miscellaneous		27,449	27,449
TOTAL CASH RECEIPTS	3,157,172	3,291,111	133,939
Expenditures:			
Personnel expenditures	867,400	794,449	72,951
Contractual and other expenditures	536,150	164,131	372,019
Material and supplies	1,799,500	1,463,982	335,518
Capital Outlay	194,000	227,778	(33,778)
Neighborhood revitalization rebate	30,030	29,804	226
Transfers out		500,000	(500,000)
TOTAL EXPENDITURES	3,427,080	3,180,144	246,936
RECEIPTS OVER (UNDER) EXPENDITURES	(269,908)	110,967	
Beginning Unencumbered Cash Balance	269,908	570,501	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 681,468	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - HEALTH NURSE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 18,017	\$ 25,764	\$ 7,747
Delinquent tax		12	12
In lieu of tax	44	12	(32)
Motor vehicle tax	7,522	9,986	2,464
Redemptions		833	833
16/20M vehicle tax	1,206	2,814	1,608
Recreation vehicle tax	123	160	37
Miscellaneous tax revenue	691	973	282
Charges for services	350,000	344,259	(5,741)
TOTAL CASH RECEIPTS	377,603	384,813	7,210
Expenditures:			
Personnel expenditures	249,455	193,902	55,553
Contractual and other expenditures	13,750	17,837	(4,087)
Material and supplies	278,210	270,841	7,369
Neighborhood revitalization rebate	177	217	(40)
TOTAL EXPENDITURES	541,592	482,797	58,795
RECEIPTS OVER (UNDER) EXPENDITURES	(163,989)	(97,984)	
Beginning Unencumbered Cash Balance	163,989	214,948	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 116,964	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - AGENCY ON AGING
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 209,636	\$ 208,221	\$ (1,415)
Delinquent tax		9	9
In lieu of tax	19	145	126
Motor vehicle tax	3,286	5,395	2,109
Redemptions		722	722
16/20M vehicle tax	527	1,916	1,389
Recreation vehicle tax	54	81	27
Miscellaneous tax revenue	302	492	190
Miscellaneous		6,982	6,982
TOTAL CASH RECEIPTS	213,824	223,963	10,139
Expenditures:			
Personnel expenditures	76,800	6,143	70,657
Contractual and other expenditures	48,864	24,435	24,429
Material and supplies	15,636	3,157	12,479
Capital Outlay	85,000	574	84,426
Allocations and distributions	60,000	110,000	(50,000)
Neighborhood revitalization rebate	1,423	2,538	(1,115)
TOTAL EXPENDITURES	287,723	146,847	140,876
RECEIPTS OVER (UNDER) EXPENDITURES	(73,899)	77,116	
Beginning Unencumbered Cash Balance	73,899	100,955	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 178,071	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - TWIN VALLEY WORKSHOP
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 49,804	\$ 49,539	\$ (265)
Delinquent tax		6	6
In lieu of tax	22	34	12
Motor vehicle tax	3,872	3,977	105
Redemptions		362	362
16/20M vehicle tax	621	671	50
Recreation vehicle tax	63	70	7
Miscellaneous tax revenue	356	425	69
TOTAL CASH RECEIPTS	54,738	55,084	346
Expenditures:			
Contractual and other expenditures	55,000	54,250	750
Neighborhood revitalization rebate	611	604	7
TOTAL EXPENDITURES	55,611	54,854	757
RECEIPTS OVER (UNDER) EXPENDITURES	(873)	230	
Beginning Unencumbered Cash Balance	873	1,434	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 1,664	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - PAWNEE MENTAL HEALTH
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 72,976	\$ 72,463	\$ (513)
Delinquent tax		8	8
In lieu of tax	33	50	17
Motor vehicle tax	5,688	5,839	151
Redemptions		533	533
16/20M vehicle tax	912	985	73
Recreation vehicle tax	93	102	9
Miscellaneous tax revenue	522	624	102
TOTAL CASH RECEIPTS	80,224	80,604	380
Expenditures:			
Contractual and other expenditures	80,738	79,804	934
Neighborhood revitalization rebate	895	883	12
TOTAL EXPENDITURES	81,633	80,687	946
RECEIPTS OVER (UNDER) EXPENDITURES	(1,409)	(83)	
Beginning Unencumbered Cash Balance	1,409	1,852	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 1,769	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SOIL CONSERVATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Ad valorem tax	\$ 23,154	\$ 23,077	\$ (77)
Delinquent tax		3	3
In lieu of tax	10	16	6
Motor vehicle tax	1,801	1,830	29
Redemptions		164	164
16/20M vehicle tax	289	298	9
Recreation vehicle tax	29	32	3
Miscellaneous tax revenue	165	197	32
	<u>25,448</u>	<u>25,617</u>	<u>169</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	25,500	25,499	1
Neighborhood revitalization rebate	290	281	9
	<u>25,790</u>	<u>25,780</u>	<u>10</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(342)	(163)	
Beginning Unencumbered Cash Balance	<u>342</u>	<u>846</u>	
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ 683</u>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - AMBULANCE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 364,659	\$ 362,300	\$ (2,359)
Delinquent tax		36	36
In lieu of tax	153	252	99
Motor vehicle tax	26,399	26,620	221
Redemptions		2,391	2,391
16/20M vehicle tax	4,233	4,256	23
Recreation vehicle tax	432	468	36
Miscellaneous tax revenue	2,424	2,866	442
TOTAL CASH RECEIPTS	398,300	399,189	889
Expenditures:			
Allocations and distributions	399,500	361,647	37,853
Neighborhood revitalization rebate	4,472	4,414	58
TOTAL EXPENDITURES	403,972	366,061	37,911
RECEIPTS OVER (UNDER) EXPENDITURES	(5,672)	33,128	
Beginning Unencumbered Cash Balance	5,672	42,635	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 75,763	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - APPRAISER
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 148,267	\$ 147,238	\$ (1,029)
Delinquent tax		17	17
In lieu of tax	71	102	31
Motor vehicle tax	12,271	12,318	47
Redemptions		1,088	1,088
16/20M vehicle tax	1,967	1,942	(25)
Recreation vehicle tax	201	217	16
Miscellaneous tax revenue	1,127	1,328	201
Reimbursements and grants		3,100	3,100
Miscellaneous		365	365
TOTAL CASH RECEIPTS	163,904	167,715	3,811
Expenditures:			
Personnel expenditures	143,690	150,087	(6,397)
Contractual and other expenditures	25,060	24,718	342
Material and supplies	6,500	4,003	2,497
Capital Outlay	15,000	280	14,720
Neighborhood revitalization rebate	1,789	1,794	(5)
Operating transfers		10,000	(10,000)
TOTAL EXPENDITURES	192,039	190,882	1,157
RECEIPTS OVER (UNDER) EXPENDITURES	(28,135)	(23,167)	
Beginning Unencumbered Cash Balance	28,135	36,022	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 12,855	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - NOXIOUS WEED
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 49,611	\$ 49,249	\$ (362)
Delinquent tax		8	8
In lieu of tax	37	34	(3)
Motor vehicle tax	6,396	6,197	(199)
Redemptions		502	502
16/20M vehicle tax	1,026	866	(160)
Recreation vehicle tax	105	111	6
Miscellaneous tax revenue	587	678	91
Reimbursements and grants		51	51
TOTAL CASH RECEIPTS	57,762	57,696	(66)
Expenditures:			
Personnel expenditures	34,600	32,757	1,843
Contractual and other expenditures	8,900	3,351	5,549
Material and supplies	51,950	32,074	19,876
Neighborhood revitalization rebate	601	600	1
Operating transfers		10,000	(10,000)
TOTAL EXPENDITURES	96,051	78,782	17,269
RECEIPTS OVER (UNDER) EXPENDITURES	(38,289)	(21,086)	
Beginning Unencumbered Cash Balance	38,289	54,491	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 33,405	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - ELECTION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 93,203	\$ 92,621	\$ (582)
Delinquent tax		10	10
In lieu of tax	45	64	19
Motor vehicle tax	7,793	7,549	(244)
Redemptions		647	647
16/20M vehicle tax	1,249	1,050	(199)
Recreation vehicle tax	127	135	8
Miscellaneous tax revenue	716	826	110
Reimbursements and grants		11	11
TOTAL CASH RECEIPTS	103,133	102,913	(220)
Expenditures:			
Personnel expenditures	17,600	10,661	6,939
Contractual and other expenditures	47,200	51,550	(4,350)
Material and supplies	35,650	28,446	7,204
Capital Outlay	10,000	10,840	(840)
Neighborhood revitalization rebate	1,143	1,128	15
TOTAL EXPENDITURES	111,593	102,625	8,968
RECEIPTS OVER (UNDER) EXPENDITURES	(8,460)	288	
Beginning Unencumbered Cash Balance	8,460	8,081	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 8,369	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - EXTENSION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 140,058	\$ 139,080	\$ (978)
Delinquent tax		16	16
In lieu of tax	64	97	33
Motor vehicle tax	11,013	11,095	82
Redemptions		1,018	1,018
16/20M vehicle tax	1,766	1,769	3
Recreation vehicle tax	180	195	15
Miscellaneous tax revenue	1,011	1,195	184
TOTAL CASH RECEIPTS	154,092	154,465	373
Expenditures:			
Contractual and other expenditures	155,000	154,000	1,000
Neighborhood revitalization rebate	1,718	1,695	23
TOTAL EXPENDITURES	156,718	155,695	1,023
RECEIPTS OVER (UNDER) EXPENDITURES	(2,626)	(1,230)	
Beginning Unencumbered Cash Balance	2,626	5,067	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 3,837	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - 4-H BUILDING
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 6,785	\$ 6,769	\$ (16)
Delinquent tax		1	1
In lieu of tax	3	5	2
Motor vehicle tax	499	519	20
Redemptions		48	48
16/20M vehicle tax	80	90	10
Recreation vehicle tax	8	9	1
Miscellaneous tax revenue	46	55	9
TOTAL CASH RECEIPTS	7,421	7,496	75
Expenditures:			
Contractual and other expenditures	7,400	7,401	(1)
Neighborhood revitalization rebate	83	82	1
TOTAL EXPENDITURES	7,483	7,483	-
RECEIPTS OVER (UNDER) EXPENDITURES	(62)	13	
Beginning Unencumbered Cash Balance	62	662	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 675	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - LANDFILL (SOLID WASTE)
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 145,963	\$ 145,036	\$ (927)
Delinquent tax		4	4
In lieu of tax	29	101	72
Motor vehicle tax	5,072	3,882	(1,190)
Redemptions		299	299
16/20M vehicle tax	813		(813)
Recreation vehicle tax	83	76	(7)
Miscellaneous tax revenue	466	470	4
Charges for services	300,000	336,317	36,317
Miscellaneous		8,216	8,216
TOTAL CASH RECEIPTS	452,426	494,401	41,975
Expenditures:			
Personnel expenditures	44,600	63,847	(19,247)
Contractual and other expenditures	63,350	20,174	43,176
Material and supplies	16,700	17,022	(322)
Capital Outlay	152,500	3,157	149,343
Allocations and distributions	300,800	232,433	68,367
Neighborhood revitalization rebate	1,783	1,768	15
TOTAL EXPENDITURES	579,733	338,401	241,332
RECEIPTS OVER (UNDER) EXPENDITURES	(127,307)	156,000	
Beginning Unencumbered Cash Balance	127,307	272,558	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 428,558	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - EMPLOYEE BENEFITS
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 1,284,006	\$ 1,275,568	\$ (8,438)
Delinquent tax		142	142
In lieu of tax	585	887	302
Motor vehicle tax	100,982	103,644	2,662
Redemptions		9,282	9,282
16/20M vehicle tax	16,190	17,498	1,308
Recreation vehicle tax	1,651	1,812	161
Miscellaneous tax revenue	9,272	11,081	1,809
Reimbursements and grants		8,307	8,307
TOTAL CASH RECEIPTS	1,412,686	1,428,221	15,535
Expenditures:			
Personnel expenditures	1,950,000	1,106,530	843,470
Neighborhood revitalization rebate	15,748	15,541	207
TOTAL EXPENDITURES	1,965,748	1,122,071	843,677
RECEIPTS OVER (UNDER) EXPENDITURES	(553,062)	306,150	
Beginning Unencumbered Cash Balance	553,062	1,479,685	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 1,785,835	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - UNEMPLOYMENT
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,543	\$ 2,461	\$ (82)
In lieu of tax	1	2	1
Motor vehicle tax	158	205	47
Redemptions		19	19
16/20M vehicle tax	25	57	32
Recreation vehicle tax	3	3	-
Miscellaneous tax revenue	15	20	5
Reimbursements and grants		29	29
TOTAL CASH RECEIPTS	2,745	2,796	51
Expenditures:			
Contractual and other expenditures	6,000	2,899	3,101
Neighborhood revitalization rebate	31	30	1
TOTAL EXPENDITURES	6,031	2,929	3,102
RECEIPTS OVER (UNDER) EXPENDITURES	(3,286)	(133)	
Beginning Unencumbered Cash Balance	3,286	6,411	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 6,278	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - KANSAS PUBLIC EMPLOYEE'S RETIREMENT
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 312,224	\$ 310,139	\$ (2,085)
Delinquent tax		30	30
In lieu of tax	124	216	92
Motor vehicle tax	21,315	21,379	64
Redemptions		1,945	1,945
16/20M vehicle tax	3,417	3,363	(54)
Recreation vehicle tax	349	377	28
Miscellaneous tax revenue	1,957	2,306	349
Reimbursements and grants		3,241	3,241
TOTAL CASH RECEIPTS	339,386	342,996	3,610
Expenditures:			
Personnel expenditures	425,000	268,674	156,326
Neighborhood revitalization rebate	3,523	3,779	(256)
TOTAL EXPENDITURES	428,523	272,453	156,070
RECEIPTS OVER (UNDER) EXPENDITURES	(89,137)	70,543	
Beginning Unencumbered Cash Balance	89,137	208,287	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 278,830	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - WORKMENS COMPENSATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 62,926	\$ 62,446	\$ (480)
Delinquent tax		4	4
In lieu of tax	14	43	29
Motor vehicle tax	2,473	2,445	(28)
Redemptions		288	288
16/20M vehicle tax	396	367	(29)
Recreation vehicle tax	40	43	3
Miscellaneous tax revenue	227	265	38
TOTAL CASH RECEIPTS	66,076	65,901	(175)
Expenditures:			
Contractual and other expenditures	80,000	60,968	19,032
Neighborhood revitalization rebate	772	761	11
TOTAL EXPENDITURES	80,772	61,729	19,043
RECEIPTS OVER (UNDER) EXPENDITURES	(14,696)	4,172	
Beginning Unencumbered Cash Balance	14,696	25,379	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 29,551	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SOCIAL SECURITY
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 195,350	\$ 194,165	\$ (1,185)
Delinquent tax		23	23
In lieu of tax	94	135	41
Motor vehicle tax	16,283	16,417	134
Redemptions		1,490	1,490
16/20M vehicle tax	2,611	2,626	15
Recreation vehicle tax	266	289	23
Miscellaneous tax revenue	1,495	1,767	272
Reimbursements and grants		2,187	2,187
TOTAL CASH RECEIPTS	216,099	219,099	3,000
Expenditures:			
Personnel expenditures	295,000	228,339	66,661
Neighborhood revitalization rebate	2,396	2,366	30
TOTAL EXPENDITURES	297,396	230,705	66,691
RECEIPTS OVER (UNDER) EXPENDITURES	(81,297)	(11,606)	
Beginning Unencumbered Cash Balance	81,297	152,315	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 140,709	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - FAIR GROUNDS & BUILDING
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 24,235	\$ 24,154	\$ (81)
Delinquent tax		3	3
In lieu of tax	11	17	6
Motor vehicle tax	1,848	1,779	(69)
Redemptions		168	168
16/20M vehicle tax	296	241	(55)
Recreation vehicle tax	30	32	2
Miscellaneous tax revenue	170	195	25
TOTAL CASH RECEIPTS	26,590	26,589	(1)
Expenditures:			
Contractual and other expenditures	29,600	27,851	1,749
Neighborhood revitalization rebate	297	294	3
TOTAL EXPENDITURES	29,897	28,145	1,752
RECEIPTS OVER (UNDER) EXPENDITURES	(3,307)	(1,556)	
Beginning Unencumbered Cash Balance	3,307	5,149	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 3,593	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - TORT LIABILITY
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 51,716	\$ 51,385	\$ (331)
Delinquent tax		6	6
In lieu of tax	23	36	13
Motor vehicle tax	3,960	4,055	95
Redemptions		377	377
16/20M vehicle tax	635	678	43
Recreation vehicle tax	65	71	6
Miscellaneous tax revenue	364	434	70
Reimbursements and grants		13,341	13,341
TOTAL CASH RECEIPTS	56,763	70,383	13,620
Expenditures:			
Contractual and other expenditures	75,000	66,749	8,251
Neighborhood revitalization rebate	634	626	8
TOTAL EXPENDITURES	75,634	67,375	8,259
RECEIPTS OVER (UNDER) EXPENDITURES	(18,871)	3,008	
Beginning Unencumbered Cash Balance	18,871	29,413	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 32,421	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - HISTORICAL
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 13,575	\$ 13,539	\$ (36)
Delinquent tax		1	1
In lieu of tax	6	9	3
Motor vehicle tax	1,083	1,048	(35)
Redemptions		90	90
16/20M vehicle tax	174	147	(27)
Recreation vehicle tax	18	19	1
Miscellaneous tax revenue	99	115	16
TOTAL CASH RECEIPTS	14,955	14,968	13
Expenditures:			
Contractual and other expenditures	15,000	15,000	-
Neighborhood revitalization rebate	166	165	1
TOTAL EXPENDITURES	15,166	15,165	1
RECEIPTS OVER (UNDER) EXPENDITURES	(211)	(197)	
Beginning Unencumbered Cash Balance	211	559	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 362	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - RECYCLING/HOUSEHOLD HAZARDOUS WASTE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 32,865	\$ 32,616	\$ (249)
Delinquent tax		4	4
In lieu of tax	15	23	8
Motor vehicle tax	2,503	2,341	(162)
Redemptions		244	244
16/20M vehicle tax	401	281	(120)
Recreation vehicle tax	41	42	1
Miscellaneous tax revenue	230	260	30
Charges for services	10,000	24,077	14,077
Reimbursements and grants		11,326	11,326
TOTAL CASH RECEIPTS	46,055	71,214	25,159
Expenditures:			
Contractual and other expenditures	69,500	69,212	288
Neighborhood revitalization rebate	396	397	(1)
TOTAL EXPENDITURES	69,896	69,609	287
RECEIPTS OVER (UNDER) EXPENDITURES	(23,841)	1,605	
Beginning Unencumbered Cash Balance	23,841	48,091	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 49,696	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Register of Deeds	Special Parks & Recreation	Special Alcohol	Prosecuting Attorney Training Fund	911 Specials	911 Local Fund	Special Road & Bridge
Cash Receipts:							
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees	16,936	3,352	6,414	758		69,643	
Charges for Services							
Use of Money and Property						8	
Reimbursements and Grants							722,400
Miscellaneous							300,000
Transfers							
TOTAL CASH RECEIPTS	16,936	3,352	6,414	758	-	69,651	1,022,400
Expenditures:							
Personnel expenditures							
Contractual and other expenditures	13,046		800	85	16,360	42,776	314,441
Materials and supplies							
Capital Outlay							
Miscellaneous							
Operating transfers							
TOTAL EXPENDITURES	13,046	-	800	85	16,360	42,776	314,441
RECEIPTS OVER (UNDER) EXPENDITURES	3,890	3,352	5,614	673	(16,360)	26,875	707,959
Beginning Unencumbered Cash Balance	29,264	49,193	81,508	3,796	47,729	78,101	419,856
ENDING UNENCUMBERED CASH BALANCE	\$ 33,154	\$ 52,545	\$ 87,122	\$ 4,469	\$ 31,369	\$ 104,976	\$ 1,127,815

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Road & Bridge Sales Tax	Tourism, Promotion & Bed Tax	Special Law Enforcement Fund	Agency on Aging Special Fund	Special County Attorney Fund	Motor Vehicle Fund
Cash Receipts:						
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees		998	928		10,496	36,832
Charges for Services				417		2,680
Use of Money and Property					60	45
Reimbursements and Grants	468			8,950		106,350
Miscellaneous	3					
Transfers						
TOTAL CASH RECEIPTS	471	998	928	9,367	10,556	145,907
Expenditures:						
Personnel expenditures						106,546
Contractual and other expenditures	743					5,349
Materials and supplies				1,542		2,546
Capital Outlay					6,482	
Miscellaneous						11,334
Operating transfers						
TOTAL EXPENDITURES	743	-	-	1,542	6,482	125,775
RECEIPTS OVER (UNDER) EXPENDITURES	(272)	998	928	7,825	4,074	20,132
Beginning Unencumbered Cash Balance	272	6,108	4,314	55,615	18,852	6,637
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 7,106	\$ 5,242	\$ 63,440	\$ 22,926	\$ 26,769

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
CAPITAL EQUIPMENT RESERVE FUNDS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Emergency Management Capital	Buildings	Health Department Building Fund	Health Capital Outlay	Community College	Appraisers Capital Outlay
Cash Receipts:						
Use of Money and Property	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -
Reimbursements and Grants						
Miscellaneous						
Transfers	10,000					10,000
TOTAL CASH RECEIPTS	10,000	-	11,000	-	-	10,000
Expenditures:						
Contractual and other expenditures			6,551			
Capital Outlay						
TOTAL EXPENDITURES	-	-	6,551	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	-	4,449	-	-	10,000
Beginning Unencumbered Cash Balance	25,000	16	135,255	57,058	3	24,057
ENDING UNENCUMBERED CASH BALANCE	\$ 35,000	\$ 16	\$ 139,704	\$ 57,058	\$ 3	\$ 34,057

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
CAPITAL EQUIPMENT RESERVE FUNDS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Election Equipment Reserve	Noxious Weed Outlay	Equipment Reserve	Machinery	Sheriff Capital Outlay
Cash Receipts:					
Use of Money and Property	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements and Grants					45,390
Miscellaneous		10,000		35,000	
Transfers				200,000	150,000
TOTAL CASH RECEIPTS	-	10,000	-	235,000	195,390
Expenditures:					
Contractual and other expenditures	1,200		1,456		
Capital Outlay				116,000	186,266
TOTAL EXPENDITURES	1,200	-	1,456	116,000	186,266
RECEIPTS OVER (UNDER) EXPENDITURES	(1,200)	10,000	(1,456)	119,000	9,124
Beginning Unencumbered Cash Balance	34,673	69,885	54,434	179,722	153,273
ENDING UNENCUMBERED CASH BALANCE	\$ 33,473	\$ 79,885	\$ 52,978	\$ 298,722	\$ 162,397

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
GRANT FUNDS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Emergency Management Grant Fund	Medical Reserve Corp Grant	Safe Kids Grant	Maternal Child Health
Cash Receipts:				
Reimbursements and Grants	\$ 5,816	\$ -	\$ -	\$ 15,076
Miscellaneous				
TOTAL CASH RECEIPTS	5,816	-	-	15,076
Expenditures:				
Personnel expenditures				14,739
Contractual and other expenditures	23,234			(1)
Materials and supplies			90	
Capital Outlay				
TOTAL EXPENDITURES	23,234	-	90	14,738
RECEIPTS OVER (UNDER)				
EXPENDITURES	(17,418)	-	(90)	338
Beginning Unencumbered Cash Balance	38,731	5,160	1,533	5,932
ENDING UNENCUMBERED CASH BALANCE	\$ 21,313	\$ 5,160	\$ 1,443	\$ 6,270

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
GRANT FUNDS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Immunizations	Path Grant	KDOT Grant	Title III C Nutrition
Cash Receipts:				
Reimbursements and Grants	\$ 1,304	\$ -	\$ 79,330	\$ 110,000
Miscellaneous			17,736	172,715
TOTAL CASH RECEIPTS	1,304	-	97,066	282,715
Expenditures:				
Personnel expenditures	1,462			132,899
Contractual and other expenditures			143,049	63,044
Materials and supplies				81,759
Capital Outlay				
TOTAL EXPENDITURES	1,462	-	143,049	277,702
RECEIPTS OVER (UNDER) EXPENDITURES	(158)	-	(45,983)	5,013
Beginning Unencumbered Cash Balance	1,158	1,204	58,538	13,098
ENDING UNENCUMBERED CASH BALANCE	\$ 1,000	\$ 1,204	\$ 12,555	\$ 18,111

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
GRANT FUNDS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	State Formula Grant	Feeding Grant	Breast	Nurse Bioterrorism	EBOLA Grant	Federal Land Management
Cash Receipts:						
Reimbursements and Grants	\$ 7,000	\$ 29,255	\$ 15,544	\$ 3,220	\$ 16,039	
Miscellaneous						
TOTAL CASH RECEIPTS	7,000	29,255	15,544	3,220	16,039	
Expenditures:						
Personnel expenditures		22,053	5,906	1,819	16,039	
Contractual and other expenditures		639	1,084	1,071		
Materials and supplies	5,899	4,918	6,718			
Capital Outlay						
TOTAL EXPENDITURES	5,899	27,610	13,708	2,890	16,039	
RECEIPTS OVER (UNDER)						
EXPENDITURES	1,101	1,645	1,836	330	-	
Beginning Unencumbered Cash Balance	2,119	6,740	6,322	607		
ENDING UNENCUMBERED CASH BALANCE	\$ 3,220	\$ 8,385	\$ 8,158	\$ 937	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
FIDUCIARY TYPE FUNDS (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Aging - Bertha Shum (KDOT)	Aging - Elsie Borck Fund (KDOT)
Cash Receipts:		
Miscellaneous	\$ 816	\$
Expenditures:		
RECEIPTS OVER (UNDER) EXPENDITURES	816	-
Beginning Unencumbered Cash Balance	91,048	30,107
ENDING UNENCUMBERED CASH BALANCE	\$ 91,864	\$ 30,107

See independent auditor's report.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
AGENCY FUNDS (SCHEDULE 3)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Ad Valorem Taxes	\$ 13,586,603	\$ 22,722,857	\$ 21,536,064	\$ 14,773,396
Vehicle Excise Tax	234	98	234	98
Neighborhood Revitalization		226,533	226,533	-
Motor Vehicle Tax	330,266	1,452,618	1,446,301	336,583
RV Tax	3,633	26,214	25,500	4,347
Commercial Vehicle Tax	12,277	2,916,349	2,927,036	1,590
Bankruptcy Tax Account	1,489			1,489
Redemption	33,158	158,059	152,622	38,595
Partial Pay	33			33
Tax Foreclosure	49,268			49,268
Delinquent Personal Property Tax	1,980	766	2,268	478
Escrow Taxes	14,770	6,714	1,984	19,500
Home City Sewer	123,673	30,841	33,504	121,010
Total Distributable Funds	14,157,384	27,541,049	26,352,046	15,346,387
State Funds:				
State Education Building		156,678	156,678	-
State Education Vehicle		12,518	12,518	-
State Institutional Building		78,339	78,339	-
State Institutional Vehicle		6,259	6,259	-
Total State Funds	-	253,794	253,794	-
Subdivision Funds:				
Library		194,633	194,633	-
School Districts		8,351,849	8,351,849	-
Townships		1,727,717	1,727,717	-
Cities		3,362,649	3,362,649	-
Fire Districts		342,112	342,112	-
Watershed Districts	17	220,873	220,863	27
Cemeteries	54	96,952	96,974	32
Total Subdivision Funds	71	14,296,785	14,296,797	59

See independent auditor's report.

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
AGENCY FUNDS (SCHEDULE 3)

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Heritage Trust Fund	1,828	5,645	6,161	1,312
Joint Mortgage Registration Fund	12	104	104	12
Returned Items	(1,413)	7,611	6,895	(697)
Strategic Planning	2,084			2,084
Payroll Clearing	1,433	2,794,237	2,790,478	5,192
Survey Funds	6,468			6,468
Blue Cross Blue Shield	5,329			5,329
Drivers License	602	32,418	32,513	507
Vehicle	69	870,956	870,930	95
Escrow Vehicle		1,110	150	960
Vehicle Sales Tax		891,612	891,612	-
Antique Tag Fee	5,750	115		5,865
Game License		5,227	5,265	(38)
Cereal Malt Beverage Stamp	175	125	175	125
Overpayment	110	31,068	31,026	152
In Lieu Of		18,871	18,871	-
Delinquent Personal Property Other		276	276	-
Total Other Agency Funds	<u>22,447</u>	<u>4,659,375</u>	<u>4,654,456</u>	<u>27,366</u>
Outside Accounts Considered to be Agency Funds				
District Court	216,234	296,543	335,651	177,126
Sheriff's VIN Account	11	29,167	28,457	721
Law Library	23,781	5,924	4,288	25,417
Attorney	5,544	49,126	50,592	4,078
Inmate Fund	4,430	22,364	19,730	7,064
	<u>250,000</u>	<u>403,124</u>	<u>438,718</u>	<u>214,406</u>
TOTAL AGENCY FUNDS	<u>\$ 14,429,902</u>	<u>\$ 47,154,127</u>	<u>\$ 45,995,811</u>	<u>\$ 15,588,218</u>
			Add: Encumbrances/Accounts Payable	<u>-</u>
TOTAL AGENCY FUND CASH (UNENCUMBERED)				<u>\$ 15,588,218</u>

See independent auditor's report.

OTHER INFORMATION

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
CLERK OF THE DISTRICT COURT**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

Balance, Beginning of Year	<u>\$ 216,234</u>
Receipts:	
Clerk fees - State	56,351
Law enforcement training center	6,049
Interest	405
Fines, Penalties, & Forfeitures	50,565
KBI Fees	9,247
Marriage license fees	2,773
Clerk fees - County	3,379
Prosecuting attorney training center	781
County attorney fee	20,727
Law library	5,646
State attorney fee	8,010
Judicial branch surcharge	22,296
Indigent defense fees	3,494
Judgements, restitutions, etc.	44,661
Bonds	57,466
State general fund	296
IDS	8
Other	<u>4,387</u>
TOTAL RECEIPTS	<u>296,541</u>

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
CLERK OF THE DISTRICT COURT**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

Expenditures:

To State Treasurer:

Clerk fees	56,351
Law enforcement training center	6,049
Judicial branch surcharge	22,296
State general	296
Interest	412
Fines, Penalties, & Forfeitures	50,565
Marriage license fees	2,773
KBI DNA database fee	4,257
Indigent defense fees	3,494
IDS	8

TOTAL EXPENDITURES TO STATE TREASURER	<u>146,501</u>
---------------------------------------	----------------

To County Treasurer:

Clerk fees	3,379
Prosecuting attorney training	781
County attorney fees	<u>20,727</u>

TOTAL EXPENDITURES TO COUNTY TREASURER	<u>24,887</u>
--	---------------

Bonds	96,774
Judgement, restitution, etc.	44,491
Law Library	5,646
Attorney fee state reimbursement	8,010
KBI lab	4,990
Other	<u>4,350</u>

TOTAL OTHER EXPENDITURES	<u>164,261</u>
--------------------------	----------------

TOTAL EXPENDITURES	<u>335,649</u>
--------------------	----------------

Balance, End of Year	<u>\$ 177,126</u>
----------------------	-------------------

Composition of ending balance:

Cash in First Commerce Bank, Marysville, Kansas	<u>\$ 177,126</u>
---	-------------------

See independent auditor's report.

SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
SHERIFF VIN ACCOUNT

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

Balance, Beginning of Year	\$ 11
Receipts:	
VINs	15,950
Bonds	4,357
Civil process & reports	5,940
Department of Justice	2,130
DL's	790
TOTAL RECEIPTS	29,167
Expenditures:	
Kansas Highway Patrol - VINs	1,550
Marshal County Treasurer	
VINs	14,400
Civil Process & Reports	5,940
Bonds	4,357
Miscellaneous	1,420
DL's	790
TOTAL EXPENDITURES	28,457
Balance, End of Year	\$ 721
Composition of ending balance:	
Cash in United Bank & Trust, Marysville, Kansas	\$ 721

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
LAW LIBRARY**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

Balance, Beginning of Year	<u>\$ 23,781</u>
Receipts:	
Deposits of CDC	5,751
Dues	110
Interest income	<u>64</u>
TOTAL RECEIPTS	<u>5,925</u>
Expenditures:	
Maintenance	300
Thomas Reuters	1,552
KS Supreme Court	325
KS Secretary of State	122
KBA dues	1,905
Kansas Judicial Council	<u>85</u>
TOTAL EXPENDITURES	<u>4,289</u>
Balance, End of Year	<u><u>\$ 25,417</u></u>
Composition of ending balance:	
Cash in Citizens State Bank, Marysville, Kansas	<u><u>\$ 25,417</u></u>

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
COUNTY ATTORNEY**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2017

Balance, Beginning of Year	<u>\$ 5,544</u>
Receipts:	<u>49,126</u>
Expenditures:	
Clerk of District Court	43,042
County Treasurer	1,805
Other Counties/Municipalities	1,464
Office Expenses	<u>4,281</u>
TOTAL EXPENDITURES	<u>50,592</u>
Balance, End of Year	<u><u>\$ 4,078</u></u>
Composition of ending balance:	
Cash in Citizens State Bank, Marysville, Kansas	<u><u>\$ 4,078</u></u>

See independent auditor's report.